

ASSEMBLY BILL

No. 2517

Introduced by Assembly Member Daly

February 21, 2014

An act to amend Section 8604 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2517, as introduced, Daly. Use Fuel Tax Law.

The Use Fuel Tax Law imposes a tax, at specified rates, on the use of specified fuels, including natural gas, liquified petroleum gas, and ethanol or methanol on the highways of the state. The term “fuel” is defined for purposes of that law.

This bill would make technical, nonsubstantive changes to that definition.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 8604 of the Revenue and Taxation Code
2 is amended to read:
3 8604. (a) “Fuel” includes any combustible gas or liquid, by
4 whatever name the gas or liquid may be known or sold, of a kind
5 used in an internal combustion engine for the generation of power
6 to propel a motor vehicle on the highways, except fuel that is
7 subject to the tax imposed by Part 2 (commencing with Section
8 7301) or Part 31 (commencing with Section 60001).
9 ~~It does~~

- 1 (b) “*Fuel*” shall not include any combustible gas or liquid
- 2 specifically manufactured and used for racing motor vehicles at a
- 3 racetrack.